

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

2005-06

553 - 553

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	520.5	281.5	802.0 (100%)	0.0 (0%)	802.0

12 Position	K-5	6-8	9-12	= E.P.S. FTE / Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	30.6 (17:1)	17.6 (16:1)	0.0 (15:1)	= 48.2 / 51.8 =	.93 X	2177,240 =	2024,833	0
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	0.0 (250:1)	= 2.3 / 2.0 =	1.15 X	77,183 =	88,760	0
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	= 1.1 / 1.0 =	1.10 X	44,067 =	48,474	0
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	= 1.1 / 1.0 =	1.10 X	45,062 =	49,568	0
E. EDUCATION TECHS	5.2 (100:1)	2.8 (100:1)	0.0 (250:1)	= 8.0 / 13.9 =	.58 X	205,754 =	119,337	0
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.0 (500:1)	= 1.6 / 2.4 =	.67 X	39,246 =	26,295	0
G. CLERICAL	2.6 (200:1)	1.4 (200:1)	0.0 (200:1)	= 4.0 / 6.1 =	.66 X	145,513 =	96,039	0
H. SCHOOL ADMIN.	1.7 (305:1)	0.9 (305:1)	0.0 (315:1)	= 2.6 / 4.0 =	.65 X	231,045 =	150,179	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	24,862	0
B. Supplies and Equipment	295	408	236,590	0
C. Professional Development	50	50	40,100	0
D. Instructional Leadership Support	20	20	16,040	0
E. Co- and Extra-Curricular Student	28	97	22,456	0
F. System Administration/Support	341	338	273,482	0
G. Operations & Maintenance	907	1,078	727,414	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	420,211	0
B. Education & Library Technicians	36.00%	52,428	0
C. Clerical	29.00%	27,851	0
D. School Administrators	14.00%	21,025	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-94,495	0
16 Adjustment for Title I Revenues	-202,248	0

17 TOTALS	4169,199	0
18 E.P.S. RATES	5,199	5,797

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553 - 553

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	822.0	388.0	1,210.0		
	OCTOBER 2002	807.0	400.0	1,207.0		
	APRIL 2003	809.0	382.0	1,191.0		
	OCTOBER 2003	809.0	410.0	1,219.0		
	APRIL 2004	826.0	382.0	1,208.0		
	OCTOBER 2004	779.0	407.0	1,186.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	802.5 +	6.16	X	5,199.00	= 4,204,223.34
	9-12 PUPILS	394.5 +	0.00	X	5,797.00	= 2,286,916.50
	ADULT EDUC. COURSES AT .1	1.7		X	5,797.00	= 9,854.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,199.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,797.00	= 2,898.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4275	343.1	X .15	X	5,199.00	= 267,566.54
	9-12 DISADVANTAGED @ .4275	168.6	X .15	X	5,797.00	= 146,606.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,199.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,797.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	802.5		X	100.00	= 80,250.00
	9-12 STUDENT ASSESSMENT	394.5		X	100.00	= 39,450.00
	K-8 TECHNOLOGY RESOURCES	802.5		X	83.00	= 66,607.50
	9-12 TECHNOLOGY RESOURCES	394.5		X	252.00	= 99,414.00
	K-2 PUPILS	286.0	X .10	X	5,199.00	= 148,691.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,352,478.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					6,176,082.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,176,082.20

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2005-06

553 - 553

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	3,179.86	X	101.80%	=	3,237.10
32	SPECIAL EDUCATION - EPS ALLOCATION					1,002,159.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					326,241.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,331,638.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,507,720.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				32,256.00
44	INSURED VALUE FACTOR FOR 2003-04				262,559.63
47	TOTAL DEBT SERVICE ALLOCATION				294,815.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,802,536.25

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE		MILL	LOCAL	TOTAL	LOCAL		
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
BURNHAM	205.5	17.17%	56,100,000		8.26		463,386.00		1,339,695.47	463,386.00 21.97%
DETROIT	162.0	13.53%	29,450,000		8.26		243,257.00		1,055,683.15	243,257.00 11.53%
PITTSFIELD	829.5	69.30%	169,800,000		8.26		1,402,548.00		5,407,157.62	1,402,548.00 66.50%
TOTAL	1,197.0		255,350,000				2,109,191.00		7,802,536.24	2,109,191.00 100.00%

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553 - 553

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,802,536.25	2,109,191.00	5,693,345.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,802,536.25	2,109,191.00	5,693,345.25
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			5,693,345.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 27.03%		STATE SHARE % = 72.97%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 27.03%		STATE SHARE % = 72.97%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,978,932.86		